

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

April 2, 1956

Alcohol and Tobacco Tax Division
Industry Circular No. 56-11

Tobacco Products
Packaging Requirements

Manufacturers and importers of tobacco, cigars, and cigarettes:

1. The purpose of this industry circular is to furnish information concerning the packaging of tobacco products.
2. It has come to the attention of the National Office that some manufacturers and importers of tobacco products are not fully aware of the effect of regulations, 26 CFR Parts 270 and 275, as they relate to packaging requirements.
3. Such new regulations do not require manufacturers or importers of tobacco products to submit packages to the Internal Revenue Service for examination and approval prior to adoption and use. A simple standard for such packages is now set forth in 26 CFR 270.114, 26 CFR 270.190, 26 CFR 275.134, and 26 CFR 275.180 and it is the responsibility of a manufacturer or importer of tobacco products to see that the packages in which such products are removed by him comply with the law and regulations. However, if a manufacturer or importer is in doubt as to whether any one of his packages meets such standard, he may voluntarily submit such package to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax, for his examination and approval.
4. The requirements in former regulations for each package of domestic tobacco products to bear the factory number, the district and State in which situated, the particular wording of a caution notice, and in the case of cigars or cigarettes a factory brand, have been streamlined in the new regulations into one requirement for a "mark" on each such package, consisting of the name and location of the manufacturer or, in lieu thereof, his permit number, and a warning against the reuse of the stamps thereon and that destruction of such stamps must be accomplished when the package is emptied.
5. Such new regulations do not require manufacturers or importers of tobacco products to cancel tax stamps, and do not

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impose any restrictions as to where the tax stamps shall be affixed on the packages of such products. The new regulations provide that manufacturers and importers of tobacco products shall, before removal of such products, subject to tax, securely affix to each package of such products one or more stamps of the proper class and denominations as will fully taxpay the contents of the package. While such stamps must be affixed securely, the affixture may be at any location on the package as desired by the manufacturer or importer.

6. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.

A handwritten signature in dark ink, appearing to read "Dwight E. Avis", with a long horizontal line extending to the right.

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division

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